



AMY A. PITTER
COMMISSIONER

JOSEPH MCDERMOTT
DEPUTY COMMISSIONER

The Commonwealth of Massachusetts
Department of Revenue

Excise Unit

P.O. Box 7012

Boston, Massachusetts 02204

July 25, 2013

RE: Increases in Gasoline and Special Fuels Excise Rates

Dear Licensed Special Fuels User-Seller,

Effective July 31, 2013, the gasoline excise imposed by Chapter 64A of the General Laws and the special fuels excise imposed by Chapter 64E of the General Laws are increased from \$0.21 per gallon to \$0.24 per gallon. Taxable sales or use on and after July 31, 2013, are taxable at the new rate of \$0.24 per gallon.

Form SFT-4 for July 2013 must cover the period from July 1, 2013 through July 30, 2013. The closing inventory for July 2013 must be taken on July 30, 2013.

Form SFT-4 for August 2013 must cover the period from July 31, 2013 through August 31, 2013. Opening inventory for August 2013 must be taken on July 31, 2013.

You may use Form SFT-4, User-Seller's Special Fuels Tax Return, that are in your possession or obtain the form at the Department of Revenue's website, mass.gov/dor/fuels

If you have any questions regarding your responsibilities for filing the special fuels tax return, please call the Department's Special Fuels Excise Unit at 617-887-5040.

By the Commissioner